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Dated: April 25, 2008
Electronic Signature: /Colleen McKiernan/

Docket No.: 64614(70904)
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Mitsuko KOSAKA

Application No.: 10/559,783

Confirmation No.: 1080

Filed: December 8, 2005

Art Unit: 1649

For: METHOD FOR PRODUCING TISSUE
CELLS FROM PLURIPOTENT STEM
CELLS DERIVED FROM IRIS PIGMENTED
EPITHELIAL CELLS OF ANIMAL, AND
TISSUE CELLS OBTAINED BY METHOD

Examiner: Aditi DUTT

RESPONSE AND AMENDMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicant is in receipt of an Office Communication mailed on February 7, 2008
(the "Office Action") for the above-referenced application.

INTRODUCTORY COMMENTS

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.